

**GOVERNMENT OF ANDHRA PRADESH**  
**ABSTRACT**

Registration and Stamps Department – Reduction of Stamp Duty chargeable on Lease Deeds under article 31 of Schedule I-A to the Indian Stamp Act – Orders – Issued.

REVENUE (REGISTRATION-I) DEPARTMENT

G.O. Ms. No. 408

Dated : 11<sup>th</sup> May 2010.

Read :-

From The Commissioner and Inspector General of Registration and Stamps,  
A.P., Hyderabad Letter No.S1/17614/2006, Dt. 24-10-2009

O R D E R :

The following notification will be published in an extraordinary issue of the Andhra Pradesh Gazette dated 14-05-2010.

NOTIFICATION.

In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Indian Stamp Act, 1899 (Act II of 1899), the Governor of Andhra Pradesh hereby reduces the stamp duty on Lease Deeds chargeable under Article 31 of Schedule I-A to the Indian Stamp Act, 1899 as shown below: -

<b>31. Lease, including an under-lease or sub-lease and any agreement to let or sub-let or any renewal of lease,-</b>	
(a) Where by such lease, the rent is fixed and no premium is paid or delivered,--	
.....	.....-
(i)where the lease purports to be for a term of less than one year;	0.4% on the whole amount payable on such lease.
.....	.....
(ii)Where the lease purports to be for a term of not less than one year but not more than five years;	0.4% on the total rent payable on such lease.
.....	.....
(iii) Where the lease purports to be for a term exceeding five years but not exceeding ten years;	0.4% on the total rent payable on such lease.
.....	.....
(iv) Where the lease purports to be for a term exceeding ten years but not exceeding twenty years.	0.6% on the total rent payable on such lease.
.....	.....
(v) Where the lease purports to be for a term exceeding twenty years but not exceeding thirty years.	0.8% on the total rent payable on such lease.
.....	.....
(vi) Where the lease purports to be for a period in excess of thirty years or in perpetuity or does not purport to be for a definite period;	5% on the value of property under lease as declared by the party or 0.8% on the total rent payable on such lease, whichever is higher.
.....	.....

(b) Where the lease is granted for a fine or premium or for money advanced or to be advanced and where no rent is reserved; .....	5% on the fine or premium or money advanced or to be advanced as set forth in the lease. .....
(c) Where the lease is granted for a fine or premium or for money advanced in addition to rent reserved; .....	5% on such fine or premium or money advanced in addition to the duty which would have been payable on such lease, if no fine or premium or advance had to be paid or delivered. .....
(d) Where the lessee undertakes to effect improvements in the leased property and agrees to make the same to the lessor at the time of termination of lease falling under clauses (a), (b) or (c);	5% on the value of the improvements contemplated to be made by the Lessee as set forth in the deed in addition to the duty chargeable under clauses (a) or (b) or (c) .

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**M.SAHOO**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To  
The Commissioner, Printing, Stationery and Stores Purchase,  
A.P.,Hyderabad (with a request to publish the above  
notification and send 100 copies each to Govt. and  
Commissioner and Inspector General, A.P.,Hyderabad.  
The Commissioner and Inspector General of Registration and Stamps,  
A.P.,Hyderabad.  
The Commissioner, Information and Public Relations, A.P.,Hyderabad.  
Copy to:  
The P.S. to Prl.Secy. to C.M.  
The P.S. to M.(Endts.S&R).  
Law (E) Dept.  
SF/Sc.

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SECTION OFFICER

